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PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 31st August, 2021

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-60) GST-2021/S.164(73)TH:- In exercise of the powers conferred by section 164 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Gujarat Goods and Services Tax Rules, 2017, namely: -

1. Short title and commencement:

(1) These rules may be called the Gujarat Goods and Services Tax (Seventh Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 29th day of August, 2021.

2. In the Gujarat Goods and Services Tax Rules, 2017,-

(i) in sub-rule (1) of rule 26,-

(a) in the fourth proviso, for the figures, letters and words "31st day of August, 2021", the figures, letters and words "31st day of October, 2021" shall be substituted;

(b) with effect from the 1st day of November, 2021, all the provisos shall be omitted;

(ii) with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely: -

"Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.";

(iii) in **FORM GST ASMT-14**, -

- (a) after the words, "with effect from-----", the words, "vide Order Reference No. -----, dated----- " shall be inserted;
- (b) the words, "for conducting business without registration despite being liable for registration" shall be omitted;
- (c) at the end after "Designation", the word "Address" shall be inserted.

By order and in the name of the Governor of Gujarat,

J. B. PATEL,

Deputy Secretary to Government.

